

Schedule of Booking Fees and Property Tax Administrative Costs
Supplement to the County Annual Financial Report
County of _____
Fiscal Year Ended June 30, 2000

During the 1990-91 State budget deliberations, the legislature enacted SB 2557, Maddy (chapter 466, Status of 1990). This bill authorizes a county to impose a fee upon other local agencies or colleges or universities for county costs incurred in processing or booking persons arrested by employees of other local agencies or colleges or universities and brought to county facilities of booking or detention.

This bill also contains the authorization for counties to impose a fee for the amount of property tax administrative cost attributable to incorporated cities within each county. It also authorizes the County Auditor to annually, commencing with the 1990-91 fiscal year, determine "property tax administrative costs proportionately attributable to local jurisdictions", for Fiscal Year 1989-90 and thereafter, and "submit invoices" to the respective jurisdictions for those costs.

The authorizations for imposing booking fees and property tax administrative costs were codified in Section 29550 of the Government Code and Section 97¹ of the Revenue and Taxation Code, respectively. Legislation which provided the authorizations became effective on January 1, 1991. However, by specific wording, they are retroactively operational to July 1, 1990.

These fees should be recorded under charges for current services account #91 "Court Fees and Costs" and account #80 "Assessment and Tax Collection Fees" as prescribed by Chapter 6 of the Accounting Standards and Procedures for Counties manual. The amounts should be detailed below by agency and total amounts are to be reported on lines #209 and #201 of the County Annual Report of Financial Transactions to the State Controller. Please complete the following summary and return with the County Annual Financial Report.

Booking Fees:

Booking Fees (add to line 209) \$ _____

Property Tax Administrative Fees:

a. Cities \$ _____

b. Redevelopment Agencies _____

c. Special Districts _____

Total Administrative Fees (add to line 201) \$ _____

¹ Chapter 697 of the 1992 Statutes, effective for the 1992-93 fiscal year amended Section 97.5 of the R & T Code, superseding provisions contained in Section 97. Chapter 66 of the 1993 Statutes, effective for the 1993-94 fiscal year again amended Section 97.5 of the R & T Code, deleting the provision allowing for the collection of property tax administrative fees attributable to ERAF. Chapter 1167 of the 1994 Statutes reorganized Section 97.5 under Section 95.3 and 96.2